

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: **OCCUPANCY TAX COORDINATION**

DATE: SEPTEMBER 27, 2006

**Committee Members Present:**

Supervisors Caimano  
Tessier  
Gabriels  
Kenny  
Merlino  
Wm. Thomas

Committee Member Absent:

Supervisor Haskell

**Others Present:**

Kate Johnson, Tourism Coordinator  
Pam Morin, Group Tour/Convention Promoter  
Vonda Beattie, Sr. Account Clerk, Tourism Dept.  
Joan Parsons, Commissioner of Administrative  
and Fiscal Services  
Joan Sady, Clerk  
Paul Dusek, County Attorney  
Supervisor Stec  
Supervisor Belden  
Supervisor VanNess  
Supervisor F. Thomas  
William Dutcher, of Americade, Inc.  
Carlene A. Ramsey, Sr. Legislative Office  
Specialist

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Mr. Caimano called the meeting to order at 12:20 p.m.

Motion was made by Mr. Tessier, seconded by Mr. Kenny and carried unanimously to accept the minutes of the previous meeting, subject to correction by the Clerk.

Mr. Caimano said the first order of business concerned the 2007 New York State Association of Fire Chiefs Convention and he invited the County Attorney to update the Committee.

Paul Dusek, County Attorney, explained the deadline for contract renewal had originally been September 1, 2006, and at the Committee's direction, he had formally terminated the agreement as of that date. However, he said negotiations for the 2007 event resulted in a tentative agreement that he wanted to review with the Committee.

Mr. Dusek explained the Fire Chiefs' had proposed softer language and a couple of amendments to the County's standard Occupancy Tax Funding agreement. He expounded on the amendments, as follows:

<u>event arrangements</u>	usually reads "the party represents that they will do..." has been changed to "the party will use their best efforts to do..." (i.e. "to replicate the infrastructure used in 2006" with no commitment to the same 2006 tent configuration);
<u>zip code information</u>	is required of all events funded with Occupancy Tax Revenues; the Fire Chiefs' have agreed to collect the zip codes from the members who register ahead of time;

although they have not committed to the collection of zip code information "on site" during the event.

Warren County logo on promotional materials

Since some of the Fire Chiefs' printed materials were used at more than one event, they have only agreed to use the County logo on materials the County helped to finance.

Ms. Morin asked if the logo would appear on the 2007 event's program. Mr. Dusek indicated they had not committed to that particular publication. He said the proposed language read "when in sponsor's discretion, such use is practical and appropriate, provided however that the primary intent is to assure the Warren County logo appears on promotional and/or marketing materials being funded in whole or part by the County."

Mr. Kenny said he felt the County should receive a list of what those materials would be.

Following a brief discussion, Mr. Dusek said he could request a list of materials be provided. In an effort to expedite the contract's completion, he asked if the Committee members would authorize the Committee Chairman to review such list of materials, rather than wait until next month's Committee meeting. No objections were raised.

Continuing, Mr. Dusek noted, the other proposed amendment was with regards to: the release of funding which typically provided for the payment to be released on the first day after the event, or within so many days after the first day of the event. He noted the County had released 75% of the 2006 funding in advance of the event and the Fire Chiefs' had requested the same for 2007.

Mr. Kenny said he did not want the County to provide advance funding without some kind of assurance that the Fire Chiefs' would return in 2007 and not back out at the last minute.

In response, Mr. Dusek stated the County's standard language reads "the sponsor *represents and agrees* that it shall hold." He said the Fire Chiefs' proposed language reads "the sponsor *intends* to hold," which was softer language with NO guarantee.

Ms. Morin reported that her request for a letter from the Fire Chiefs' (stating "yes, they would like to return for the 2007 event") had gone unanswered, to date.

Following a lengthy discussion, Mr. Dusek declared that the contract would be amended to insure the County would be reimbursed for monies expended, in the event the Fire Chiefs' decided to hold the 2007 event elsewhere.

In response to questions from various Supervisors, Mr. Dusek further noted the Village of Lake George was currently reviewing the contract for its specific responsibilities. He

also reported the County would have no obligation to provide security or transportation services for the 2007 event.

Mr. Stec entered the meeting at 12:35 p.m.

The second item of business, Mr. Caimano explained, had to do with the Treasurer's Office and the collection of Occupancy Tax Revenues. He said he and Mr. Kenny recently met with the County Treasurer and Deputy Treasurer to discuss: 1) new methods of reporting the Occupancy Tax collections; and 2) a more consistent method of revenue collection.

Mr. Caimano reminded the Committee the current Local Law regarding Occupancy Tax allowed the County Treasurer to collect the revenue monthly, quarterly or annually. He said the Deputy Treasurer proposed to collect the revenue on a calendar-quarterly basis.

Motion was made by Mr. Kenny and seconded by Mr. Tessier to amend the Local Law No. 4 of 2003 to delete the clause stating the frequency of Occupancy Tax Collection shall be at the Treasurer's discretion and to stipulate the collection shall be no less frequent than quarterly.

Mr. Merlino suggested that if the revenue collection coincided with the State Sales Tax collection, it would facilitate the reporting process for the hoteliers. He stated, as a hotelier, himself, the bookkeeping can be rather cumbersome to track multiple reporting quarters. He declared, as a business person, he would prefer to report on the same intervals as the State Sales Tax. That way, he said, he could run his quarterly figures and calculate the 7% for the Sales Tax along with the 4% for the Occupancy Tax.

Mr. Dusek reminded the Committee that the State Legislature had authorized the County to remove the three-year sunset clause from the Occupancy Tax Law. He said all of the amendments could be proposed at the same public hearing.

Messrs. Kenny and Tessier agreed to amend their motion to read as follows: to amend Local Law No. 4 of 2003 to stipulate the Occupancy Tax revenue shall be collected no less frequently than quarterly, in parallel with the State Sales Tax quarterly reporting; and to eliminate the three-year sunset clause. The motion was carried unanimously and the Committee authorized the necessary resolution be prepared for the October Board meeting.

Upon Mr. Kenny's suggestion, Mr. Caimano directed Joan Sady, Clerk of the Board, to forward a copy of the minutes to *The Post-Star*.

There being no further business to come before the Committee, on motion by Mr. Kenny and seconded by Mr. Merlino, Mr. Caimano adjourned the meeting at 12:41 p.m.

Respectfully submitted,  
Carlene A. Ramsey, Sr. Legislative Office Specialist